



U.S. Department of Commerce
BUREAU OF THE CENSUS

GT84 No. 4

GOVERNMENTS QUARTERLY REPORT

Quarterly Summary of Federal, State, and Local Tax Revenue

Issued April 1985

October-December 1984

Tax collections of Federal, State and local governments totaled \$755.7 billion during the 12 months ended with December 1984, an increase of 9.5 percent from the amount collected during the 12 months ended December 1983. Federal tax collections were \$423.2 billion, up 8.3 percent during this period. State tax collections totaled \$205.6 billion, up 13.4 percent this period, and local government taxes amounted to \$126.9 billion, an increase of 7.9 percent. The table below provides a summary by type of tax for the 12 month periods ending December 1984 and December 1983.

During the fourth quarter of calendar 1984, collections of Federal, State, and

local taxes amounted to \$196.0 billion. Compared to the corresponding quarter of 1983 this is an increase of \$14.9 billion or 8.3 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes

Table A. Twelve-Month Federal, State, and Local Tax Collections: December 1984 and 1983

Type of tax	Amount (in millions of dollars) 12 months ended with December		Percent change
	1984	1983	
Total.....	\$755,701	\$689,914	9.5
Individual income.....	370,481	351,537	5.4
Corporation net income.....	75,044	55,893	34.3
Property.....	100,343	93,411	7.4
Customs, general sales and gross receipts....	91,745	79,343	15.6
Motor fuel.....	23,720	19,261	23.2
Tobacco product sales.....	8,651	8,857	-2.3
Alcoholic beverage sales.....	8,624	8,542	1.0
All other.....	77,093	73,070	5.5

Note: Because of rounding, detail may not add to totals.

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collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the fourth quarter of 1984 these Federal "taxes" amounted to \$55.9 billion. Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1984 and State Government Finances in 1983. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1982-83.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 3. The remaining 3 percent (making up 10 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1980, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumera-

tion. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who

supplied basic data needed for the preparation of this report.

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

QUARTERLY TAX REPORT

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**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and by Type of Tax:
Fourth Quarter 1984 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTERS											
1984:											
4TH QUARTER . . .	195 984	106 369	69 615	94 096	17 050	32 734	23 615	6 264	1 854	2 109	18 262
3D QUARTER . . .	187 396	110 639	76 757	96 238	18 271	21 565	22 754	6 034	2 363	2 207	17 964
2D QUARTER . . .	196 923	112 868	84 055	94 235	26 633	20 213	23 241	5 714	2 241	2 172	22 476
1ST QUARTER . . .	175 398	93 351	82 047	85 914	13 090	25 831	22 135	5 708	2 193	2 136	18 391
1983:											
4TH QUARTER . . .	181 037	97 847	83 190	86 941	15 126	31 375	20 896	6 014	2 241	2 049	16 395
3D QUARTER . . .	172 499	101 782	70 717	90 885	13 125	20 832	20 261	5 467	2 455	2 356	17 118
2D QUARTER . . .	177 365	103 272	74 093	89 754	19 108	18 598	19 931	4 021	2 226	2 079	21 648
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 909
1982:											
4TH QUARTER . . .	162 869	88 075	74 794	81 769	9 527	29 098	17 807	3 856	1 724	2 099	16 989
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782
1ST QUARTER . . .	159 593	92 655	66 938	79 346	14 217	20 958	17 732	3 745	1 574	1 930	20 091
1981:											
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280
1980:											
4TH QUARTER . . .	153 400	88 800	64 600	76 939	14 419	25 071	15 412	3 795	1 672	2 008	14 084
3D QUARTER . . .	143 533	91 392	52 141	76 881	15 131	14 571	14 726	3 637	1 647	2 254	14 686
2D QUARTER . . .	163 956	106 857	57 099	80 241	31 102	13 754	14 729	3 536	1 615	1 965	17 014
1ST QUARTER . . .	129 458	72 979	56 479	61 493	16 570	16 658	15 643	3 656	1 630	2 012	11 796
12 MONTHS ENDING											
DECEMBER 1984 . . .	755 701	423 227	332 474	370 481	75 044	100 343	91 745	23 720	8 651	8 624	77 093
SEPTEMBER 1984 . . .	740 754	414 705	326 049	363 326	73 120	98 984	89 026	23 470	9 038	8 564	75 226
JUNE 1984 . . .	725 857	405 848	320 009	357 973	67 974	98 251	86 533	22 903	9 130	8 713	74 380
MARCH 1984 . . .	706 299	396 252	310 047	355 494	60 449	96 636	83 223	21 210	9 115	8 620	73 552
DECEMBER 1983 . . .	689 914	390 951	298 963	351 537	55 893	93 411	79 343	19 261	8 857	8 542	73 070
SEPTEMBER 1983 . . .	671 746	381 179	290 567	346 365	50 294	91 134	76 254	17 103	8 340	8 592	73 664
JUNE 1983 . . .	659 524	377 391	282 133	345 776	47 172	88 163	73 135	15 659	7 664	8 440	73 515
MARCH 1983 . . .	668 780	390 687	278 093	353 695	51 838	88 333	71 132	15 563	7 100	8 470	72 649
DECEMBER 1982 . . .	669 360	395 292	274 068	349 084	57 521	86 685	70 609	15 549	6 739	8 342	74 831
SEPTEMBER 1982 . . .	676 246	405 125	271 121	350 059	63 078	85 772	70 135	15 603	6 683	8 359	76 557
JUNE 1982 . . .	679 056	412 173	266 883	348 556	67 992	83 502	69 788	15 442	6 624	8 459	78 693
MARCH 1982 . . .	682 961	421 579	261 382	347 165	75 366	80 376	68 613	15 064	6 668	8 432	81 277
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835
JUNE 1981 . . .	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416
MARCH 1981 . . .	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064
DECEMBER 1980 . . .	590 347	360 028	230 319	295 554	77 222	70 054	60 510	14 624	6 564	8 239	57 580
SEPTEMBER 1980 . . .	575 961	350 781	225 180	286 791	78 318	67 991	59 766	14 696	6 342	8 320	53 736
JUNE 1980 . . .	560 613	339 217	221 396	277 248	78 714	67 448	59 019	14 770	6 512	8 285	48 616
MARCH 1980 . . .	550 373	333 749	216 624	272 354	78 910	66 782	58 192	14 955	6 450	8 262	44 467

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Fourth Quarter of 1984 and Prior Periods

(Millions of dollars)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales and gross receipts	Death and gift	All other
QUARTERS											
1984:											
4TH QUARTER . . .	106 369	77 470	13 590	3 079	2 878	3 726	1 277	1 169	3 680	1 546	954
3D QUARTER. . . .	110 639	79 759	14 755	3 308	2 678	1 233	1 431	1 303	3 167	1 483	1 522
2D QUARTER. . . .	112 868	75 725	20 690	3 005	2 517	1 127	1 341	926	3 760	1 521	2 256
1ST QUARTER	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER. . . .	101 782	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 103
2D QUARTER. . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER. . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER. . . .	116 568	83 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER. . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER. . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
1980:											
4TH QUARTER	88 800	65 726	11 674	1 852	1 260	658	1 331	719	3 324	1 670	586
3D QUARTER. . . .	91 392	66 236	12 387	1 951	1 213	632	1 600	688	3 968	1 829	888
2D QUARTER. . . .	106 857	68 554	26 205	1 793	1 139	617	1 297	678	3 601	1 584	1 389
1ST QUARTER	72 979	51 434	13 166	1 780	1 251	702	1 341	755	218	1 507	825
12 MONTHS ENDING											
DECEMBER 1984 . . .	423 227	301 920	58 628	11 999	10 660	4 242	5 408	4 396	13 368	6 131	6 475
SEPTEMBER 1984. . .	414 705	295 954	56 895	11 463	10 714	4 664	5 381	4 491	12 747	6 010	6 386
JUNE 1984. . . .	405 848	292 353	52 377	10 732	10 338	4 793	5 584	3 993	13 558	6 153	5 967
MARCH 1984. . . .	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983 . . .	390 951	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 889
SEPTEMBER 1983. . .	381 179	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 695
JUNE 1983. . . .	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983. . . .	390 687	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982. . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982. . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982. . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981. . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981. . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896
DECEMBER 1980 . . .	360 028	251 950	63 432	7 376	4 863	2 609	5 569	2 840	11 111	6 590	3 688
SEPTEMBER 1980. . .	350 781	244 069	64 600	7 436	4 887	2 446	5 685	2 867	8 713	6 389	3 689
JUNE 1980	339 217	235 475	65 233	7 442	4 942	2 648	5 685	2 890	5 196	5 990	3 716
MARCH 1980. . . .	333 749	232 093	65 838	7 616	5 049	2 595	5 654	2 865	2 593	5 702	3 744

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Actual U.S. Customs plus an estimated amount for Puerto Rico.

²Excludes occupation taxes.

³Reflects change in collection cycle.

QUARTERLY TAX REPORT

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**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Fourth Quarter of 1984 and Prior Periods**

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1984:													
4TH QUARTER . . .	89 615	49 905	39 710	16 626	3 460	32 734	20 536	3 386	1 128	832	1 707	9 206	
3D QUARTER . . .	76 757	48 503	28 254	16 479	3 516	21 565	19 446	3 356	1 130	776	1 743	8 746	
2D QUARTER . . .	84 055	57 912	26 143	18 508	5 943	20 213	20 236	3 197	1 114	831	2 096	11 917	
1ST QUARTER . . .	82 047	49 238	32 809	16 948	3 497	25 831	19 528	3 121	1 037	777	2 069	9 239	
1983:													
4TH QUARTER . . .	83 190	45 620	37 570	15 437	3 269	31 375	18 353	3 082	1 093	799	1 531	8 251	
3D QUARTER . . .	70 717	43 497	27 220	14 727	2 888	20 832	17 684	3 165	1 093	722	1 596	8 010	
2D QUARTER . . .	74 093	49 849	24 244	15 557	4 609	18 598	17 627	2 846	1 089	793	1 996	10 978	
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 853	
1982:													
4TH QUARTER . . .	74 794	40 240	34 554	13 539	2 504	29 098	15 697	2 711	1 085	737	1 427	7 996	
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753	
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355	
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482	
1981:													
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420	
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463	
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898	
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803	
1980:													
4TH QUARTER . . .	64 600	34 960	29 640	11 213	2 745	25 071	13 560	2 535	1 014	677	1 200	6 585	
3D QUARTER . . .	52 141	33 084	19 057	10 645	2 744	14 571	12 775	2 424	1 015	654	1 253	6 060	
2D QUARTER . . .	57 099	39 385	17 715	11 687	4 897	13 754	12 936	2 397	998	668	1 527	8 236	
1ST QUARTER . . .	56 479	35 253	21 226	10 059	3 404	16 658	13 863	2 405	928	671	1 906	6 585	
12 MONTHS ENDING													
DECEMBER 1984 . . .	332 474	205 558	126 916	68 561	16 416	100 343	79 746	13 060	4 409	3 216	7 615	39 108	
SEPTEMBER 1984. . .	326 049	201 273	124 776	67 372	16 225	98 984	77 563	12 756	4 374	3 183	7 439	38 153	
JUNE 1984	320 009	196 267	123 742	65 620	15 597	98 251	75 801	12 565	4 337	3 129	7 292	37 417	
MARCH 1984	310 047	188 204	121 843	62 669	14 263	96 636	73 192	12 214	4 312	3 091	7 192	36 478	
DECEMBER 1983 . . .	298 963	181 291	117 672	59 325	14 037	93 411	70 183	11 690	4 208	3 041	6 976	36 092	
SEPTEMBER 1983. . .	290 567	175 911	114 656	57 427	13 272	91 134	67 527	11 319	4 200	2 979	6 872	35 837	
JUNE 1983	282 133	171 235	110 898	55 550	13 219	88 163	64 775	10 912	4 201	2 970	6 763	35 580	
MARCH 1983. . . .	278 093	167 462	110 631	54 145	13 251	88 333	62 899	10 754	4 162	2 933	6 659	34 957	
DECEMBER 1982 . . .	274 068	165 380	108 688	52 843	13 521	86 685	61 939	10 676	4 214	2 909	6 695	34 586	
SEPTEMBER 1982. . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010	
JUNE 1982	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720	
MARCH 1982. . . .	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263	
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584	
SEPTEMBER 1981. . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749	
JUNE 1981	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346	
MARCH 1981. . . .	235 704	145 168	90 537	45 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683	
DECEMBER 1980 . . .	230 319	142 682	87 638	43 604	13 790	70 054	53 134	9 761	3 955	2 670	5 886	27 465	
SEPTEMBER 1980. . .	223 180	139 965	85 218	42 722	13 718	67 991	52 330	9 809	3 896	2 635	5 820	26 260	
JUNE 1980	221 396	137 481	83 916	41 773	13 481	67 448	51 577	9 828	3 864	2 600	5 632	25 194	
MARCH 1980. . . .	216 624	133 927	82 697	40 261	13 072	66 782	50 576	9 906	3 855	2 608	5 644	23 920	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal year 1982-83. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1984 and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended December		
		1984	1983	Percent change			1984	1983	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	123.5	189.6	2-34.9	POLK COUNTY	303 170	178.2	168.7	5.6
MOBILE COUNTY	364 379	53.8	40.1	234.2	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	646.9	439.5	347.2	SEDGWICK COUNTY	366 531	(NA)	191.6	(NA)
PIMA COUNTY	531 263	225.9	197.8	14.2	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	89.8	84.7	6.0	JEFFERSON COUNTY	684 793	195.9	155.9	25.7
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	394.8	355.5	11.1	LOUISIANA				
CONTRA COSTA COUNTY	657 252	351.7	328.5	7.1	EAST BATON ROUGE PARISH	366 164	33.4	32.1	4.0
FRESNO COUNTY	515 013	187.8	180.1	4.3	JEFFERSON PARISH	454 592	97.6	77.4	26.1
KERN COUNTY	403 089	302.9	268.6	12.6	ORLEANS PARISH	557 482	112.0	108.4	3.3
LOS ANGELES COUNTY	7 477 657	2 598.5	2 729.3	-4.8	MARYLAND				
MONTEREY COUNTY	290 444	(NA)	(NA)	(NA)	ANNE ARUNDEL COUNTY	370 775	145.1	126.6	14.6
ORANGE COUNTY	1 931 570	971.3	868.7	11.8	BALTIMORE CITY	786 775	282.1	263.5	7.1
RIVERSIDE COUNTY	663 923	300.2	280.4	7.1	BALTIMORE COUNTY	655 615	256.3	234.7	9.2
SACRAMENTO COUNTY	783 381	231.0	234.3	-1.4	MONTGOMERY COUNTY	579 053	432.1	406.0	6.4
SAN BERNARDINO COUNTY	893 157	339.0	302.2	12.2	PRINCE GEORGES COUNTY	665 071	247.8	249.2	-.6
SAN DIEGO COUNTY	1 861 846	684.3	636.3	7.5	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	315.5	283.8	11.2	BRISTOL COUNTY	474 641	190.4	176.0	8.2
SAN JOAQUIN COUNTY	347 342	112.6	115.6	-2.6	ESSEX COUNTY	633 632	340.9	366.8	-7.1
SAN MATEO COUNTY	588 164	295.8	333.7	-11.4	HAMDEN COUNTY	443 018	149.3	148.7	-.4
SANTA BARBARA COUNTY	298 660	132.4	118.9	11.4	MIDDLESEX COUNTY	1 367 034	937.0	802.7	16.7
SANTA CLARA COUNTY	1 295 071	675.2	601.4	12.3	NORFOLK COUNTY	606 587	372.7	407.0	-8.4
VENTURA COUNTY	529 899	239.9	220.4	8.6	PLYMOUTH COUNTY	405 437	201.7	177.4	13.7
COLORADO									
DENVER COUNTY	491 396	258.3	233.9	10.4	SUFFOLK COUNTY	650 142	(NA)	528.4	(NA)
EL PASO COUNTY	309 424	128.4	116.4	10.3	WORCESTER COUNTY	646 352	249.7	224.3	11.3
JEFFERSON COUNTY	371 741	204.2	169.1	20.8	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	688.5	626.6	9.9	GENESEE COUNTY	450 449	267.3	259.5	3.1
HARTFORD COUNTY	807 766	532.4	544.8	16.1	INGHAM COUNTY	272 437	171.8	171.7	
NEW HAVEN COUNTY	761 337	496.5	441.9	12.4	KENT COUNTY	444 506	238.1	234.5	1.5
DELAWARE									
NEW CASTLE COUNTY	398 115	107.9	97.7	10.4	MACOMB COUNTY	694 600	482.1	502.8	-4.1
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	414.0	376.5	10.0	OAKLAND COUNTY	1 011 793	807.7	799.7	1.0
FLORIDA									
BROWARD COUNTY	1 014 043	508.2	777.6	2-34.6	WASHTENAW COUNTY	264 748	218.5	223.8	-2.4
DADE COUNTY	1 625 979	957.5	926.3	3.4	WAYNE COUNTY	2 337 240	1 195.4	1 222.1	-2.2
DUVAL COUNTY	570 981	166.6	131.5	226.7	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	156.6	211.3	-25.9	MISSOURI				
ORANGE COUNTY	471 660	185.1	179.7	3.0	JACKSON COUNTY	629 180	(NA)	251.0	(NA)
PALM BEACH COUNTY	573 125	227.0	282.8	-219.7	ST LOUIS CITY	453 085	81.3	91.5	-11.1
PINELLAS COUNTY	728 409	192.5	346.5	2-44.4	ST LOUIS COUNTY	974 815	434.5	425.9	2.0
POLK COUNTY	321 652	84.9	86.3	-1.6	NEBRASKA				
GEORGIA									
DE KALB COUNTY	483 024	203.9	180.3	13.1	DOUGLAS COUNTY	397 884	219.7	203.1	8.2
FULTON COUNTY	589 904	395.9	394.0	.5	NEVADA				
HAWAII									
HONOLULU COUNTY	762 874	223.7	210.8	6.1	CLARK COUNTY	461 816	107.3	127.4	-15.8
ILLINOIS									
COOK COUNTY	5 253 190	3 059.8	2 956.1	3.5	NEW JERSEY				
DU PAGE COUNTY	658 177	475.0	451.5	5.2	BERGEN COUNTY	845 385	705.3	662.8	6.4
KANE COUNTY	278 405	133.7	131.7	1.5	BURLINGTON COUNTY	362 542	187.1	173.3	8.0
LAKE COUNTY	440 372	285.2	279.8	1.9	CAMDEN COUNTY	471 650	291.9	272.3	7.2
ST CLAIR COUNTY	265 469	66.1	62.5	5.8	ESSEX COUNTY	850 451	574.1	543.9	5.6
WILL COUNTY	324 460	161.0	164.2	-1.9	HUDSON COUNTY	556 972	318.4	296.0	7.6
INDIANA									
ALLEN COUNTY	294 335	106.8	100.0	6.8	MERCER COUNTY	307 863	221.1	202.9	9.0
LAKE COUNTY	522 965	249.9	216.2	15.6	MIDDLESEX COUNTY	595 893	454.3	425.7	6.7
MARION COUNTY	765 233	(NA)	(NA)	(NA)	MONMOUTH COUNTY	503 173	377.3	350.2	7.7
					MORRIS COUNTY	407 630	366.1	343.2	6.7
					OCEAN COUNTY	346 038	267.5	241.8	10.6
					PASSAIC COUNTY	447 585	253.3	227.5	11.3
					UNION COUNTY	504 094	355.6	347.5	2.0

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended December 1984
and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended December			Area	Area population, 1980 ¹	Collections, 12 months ended December							
		1984	1983	Percent change			1984	1983	Percent change					
NEW MEXICO														
BERNALILLO COUNTY	419 700	98.6	96.1	2.6	PENNSYLVANIA--CONTINUED									
NEW YORK														
ALBANY COUNTY	285 909	139.2	134.4	3.6	LUZERNE COUNTY	343 079	68.2	63.8	6.9					
ERIE COUNTY	1 015 472	597.8	516.5	15.7	MONTGOMERY COUNTY	643 621	307.6	297.2	3.5					
MONROE COUNTY	702 238	406.0	384.8	5.5	PHILADELPHIA COUNTY	1 688 210	448.5	428.5	4.7					
NASSAU COUNTY	1 321 582	(NA)	(NA)		WESTMORELAND COUNTY	392 294	120.6	126.2	-4.4					
NEW YORK CITY	7 071 030	3 629.7	3 220.3	12.7	YORK COUNTY	312 963	85.1	80.0	6.4					
ONEIDA COUNTY	253 466	98.7	109.1	-9.5	PENNSYLVANIA--CONTINUED									
ONONDAGA COUNTY	463 324	323.8	295.7	9.5	RHODE ISLAND									
SUFFOLK COUNTY	1 284 231	1 701.7	1 601.2	6.3	PROVIDENCE COUNTY	571 349	316.5	299.7	5.6					
WESTCHESTER COUNTY	866 599	1 010.1	965.0	4.7	SOUTH CAROLINA									
NORTH CAROLINA														
GUILFORD COUNTY	317 154	110.3	122.0	-9.6	CHARLESTON COUNTY	277 308	97.9	81.2	20.6					
MECKLENBURG COUNTY	404 270	186.4	170.3	9.5	GREENVILLE COUNTY	287 913	95.6	92.6	3.2					
WAKE COUNTY	300 833	136.5	109.0	25.2	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)					
OHIO														
CUYAHOGA COUNTY	1 498 295	754.0	743.7	1.4	TENNESSEE									
FRANKLIN COUNTY	869 109	374.4	250.8	49.3	DAVIDSON COUNTY	477 811	125.7	138.0	-8.9					
HAMILTON COUNTY	873 136	402.8	179.4	2124.5	HAMILTON COUNTY	287 740	88.2	83.5	5.6					
LORAIN COUNTY	274 909	103.8	106.6	-2.6	KNOX COUNTY	319 694	89.4	84.3	6.0					
LUCAS COUNTY	471 741	201.3	196.4	2.5	SHELBY COUNTY	777 113	269.0	263.7	2.0					
MAHONING COUNTY	289 487	81.5	81.3	.2	TEXAS									
MONTGOMERY COUNTY	571 697	236.9	223.7	5.9	BEXAR COUNTY	988 800	275.4	199.7	237.9					
STARK COUNTY	378 823	118.6	118.0	.5	DALLAS COUNTY	1 556 549	830.9	822.2	1.1					
SUMMIT COUNTY	524 472	210.9	203.6	3.6	EL PASO COUNTY	479 899	156.2	124.2	25.8					
OKLAHOMA														
OKLAHOMA COUNTY	568 933	150.2	142.0	5.8	HARRIS COUNTY	2 409 544	1 540.1	1 305.2	18.0					
TULSA COUNTY	470 593	109.8	143.3	2-23.4	TARRANT COUNTY	860 890	205.1	213.4	-3.9					
OREGON														
MULTNOMAH COUNTY	562 640	420.1	381.6	10.1	TRAVIS COUNTY	419 335	221.9	252.8	-12.2					
PENNSYLVANIA														
ALLEGHENY COUNTY	1 450 085	628.7	618.2	1.7	UTAH									
BERKS COUNTY	312 509	90.0	87.7	2.6	SALT LAKE COUNTY	619 056	265.9	255.0	4.3					
BUCKS COUNTY	479 211	257.2	246.5	4.3	VIRGINIA									
CHESTER COUNTY	316 660	90.6	94.8	-4.4	FAIRFAX COUNTY	596 901	485.5	439.7	10.4					
DELAWARE COUNTY	555 007	193.3	180.0	7.4	NORFOLK CITY	266 979	70.0	64.7	8.2					
ERIE COUNTY	279 780	101.8	102.4	-.6	WASHINGTON									
LANCASTER COUNTY	362 346	58.7	58.4	.5	KING COUNTY	1 269 749	553.4	547.4	1.1					
LEHIGH COUNTY	273 582	107.5	104.7	2.7	PIERCE COUNTY	485 643	153.1	148.6	3.0					
					SNOHOMISH COUNTY	337 016	114.7	116.2	-1.3					
					SPOKANE COUNTY	341 835	99.5	90.3	10.2					
					WISCONSIN									
					DANE COUNTY	323 545	201.6	175.6	14.8					
					MILWAUKEE COUNTY	964 988	635.9	583.2	9.0					
					WAUKESHA COUNTY	280 326	201.6	165.2	22.0					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

¹Population data are for 1980 Decennial Census.

²Reflects change in collection cycle.

³Reflects increase in tax rate.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Fourth Quarter of 1984 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	4th quarter 1984 (thousand dollars)	12-month periods			4th quarter 1984 (thousand dollars)	12-month periods		
		Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983	Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984
UNITED STATES, TOTAL ²	49 905 448	205 558 182	2.1	13.4	16 931 121	66 050 577	3.0	14.9
ALABAMA	697 754	2 733 565	3.0	14.0	212 369	775 747	5.5	15.1
ALASKA	446 039	1 945 662	-2.6	2.4	(X)	(X)	(X)	(X)
ARIZONA	742 722	2 912 426	7.8	32.3	338 211	1 375 687	10.4	49.1
ARKANSAS	389 353	1 694 087	4.5	23.0	167 668	674 814	7.9	47.4
CALIFORNIA	6 703 408	27 163 744	3.7	16.8	2 431 181	9 345 654	4.4	14.6
COLORADO	582 403	2 229 458	2.0	17.3	183 665	796 541	-1.0	15.3
CONNECTICUT	781 606	3 260 446	2.1	17.4	388 824	1 450 661	3.7	19.2
DELAWARE	189 025	753 429	2.8	14.7	(X)	(X)	(X)	(X)
FLORIDA	1 790 641	7 585 950	.4	13.3	1 020 315	4 072 997	.5	11.3
GEORGIA	1 061 808	4 268 431	3.3	16.2	378 095	1 474 843	3.3	17.0
HAWAII	330 858	1 309 660	3.1	11.2	165 245	669 803	2.5	8.8
IDAHO	176 570	712 167	.9	7.7	59 115	241 940	-.8	13.2
ILLINOIS	2 085 063	9 063 301	1.8	15.8	801 552	3 021 626	6.5	23.1
INDIANA	963 235	4 229 341	1.0	17.1	408 500	2 035 743	-.5	17.4
IOWA	542 954	2 307 997	2.0	7.6	193 739	735 998	1.1	8.1
KANSAS	433 758	1 857 931	1.8	10.0	133 982	532 794	1.4	2.4
KENTUCKY	785 521	2 944 912	2.1	9.7	206 801	791 914	1.7	9.6
LOUISIANA	879 646	3 432 898	6.3	19.5	297 011	1 040 990	9.8	21.9
MAINE	237 093	969 472	2.4	13.6	87 465	335 854	2.6	14.6
MARYLAND	970 960	3 850 971	1.9	5.7	271 152	1 037 846	2.9	13.5
MASSACHUSETTS	1 568 429	6 158 537	1.6	11.5	342 783	1 347 044	4.0	19.3
MICHIGAN	1 697 680	8 102 775	-5.8	7.0	541 529	2 333 753	2.7	15.0
MINNESOTA	1 304 681	5 278 900	2.1	12.2	352 309	1 319 652	3.5	16.9
MISSISSIPPI	461 796	1 914 194	3.4	22.5	236 348	952 552	3.1	21.3
MISSOURI	793 938	3 279 851	2.9	13.6	350 193	1 412 110	3.0	19.0
MONTANA	154 834	617 785	4.0	17.8	(X)	(X)	(X)	(X)
NEBRASKA	241 246	1 007 816	.2	-.4	86 220	325 275	.7	-10.8
NEVADA	219 690	882 596	2.1	6.9	112 248	433 927	2.6	12.3
NEW HAMPSHIRE	97 911	441 316	-1.2	20.5	(X)	(X)	(X)	(X)
NEW JERSEY	1 824 285	7 303 824	2.6	10.1	576 757	2 106 879	2.1	9.9
NEW MEXICO	371 548	1 428 764	1.7	18.2	148 583	607 391	1.3	19.7
NEW YORK ³	4 955 338	20 360 669	2.5	14.3	1 048 338	4 144 310	1.7	10.4
NORTH CAROLINA	1 226 365	4 917 688	2.6	15.4	278 553	1 073 725	2.6	19.2
NORTH DAKOTA	169 607	693 108	3.8	13.4	47 447	189 261	.1	3.3
OHIO	1 937 710	7 999 366	2.3	10.7	620 639	2 449 006	2.5	14.1
OKLAHOMA	706 980	2 874 593	3.8	9.9	158 430	578 897	11.7	46.6
OREGON	480 024	1 917 072	1.8	10.6	(X)	(X)	(X)	(X)
PENNSYLVANIA	2 110 162	9 950 730	1.0	9.1	751 089	2 905 218	2.6	9.0
RHODE ISLAND	216 605	860 011	4.2	13.0	71 015	265 516	5.6	18.1
SOUTH CAROLINA	628 273	2 471 936	2.8	11.1	202 543	818 158	1.1	10.0
SOUTH DAKOTA	97 745	411 553	2.8	24.5	51 236	204 838	3.1	421.7
TENNESSEE	674 380	2 830 528	5.0	22.2	439 644	1 591 930	7.9	29.2
TEXAS	2 480 375	10 241 589	2.1	12.2	1 017 755	3 874 944	-.5	10.7
UTAH	257 530	1 215 563	-.7	14.7	79 709	487 817	-5.6	19.0
VERMONT	117 145	431 497	5.0	14.0	24 359	85 809	5.0	17.0
VIRGINIA	1 102 211	4 257 715	2.9	13.8	235 194	885 889	3.6	14.5
WASHINGTON	1 361 956	4 694 583	4.1	10.1	805 379	2 834 936	5.1	7.3
WEST VIRGINIA	432 401	1 785 602	1.5	13.7	196 479	809 718	-.5	7.4
WISCONSIN	1 196 914	5 209 460	.3	15.0	362 878	1 419 968	1.8	12.1
WYOMING	227 272	792 713	2.3	.7	48 574	180 602	1.7	2.6
EXHIBIT: DISTRICT OF COLUMBIA ²	261 380	1 440 483	2.7	7.6	82 816	326 658	3.1	12.8

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Fourth Quarter of 1984 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	4th quarter 1984 (thousand dollars)	12-month periods			4th quarter 1984 (thousand dollars)	12-month periods			4th quarter 1984 (thousand dollars)	Percent change from--
		Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983	Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983	
UNITED STATES, TOTAL ²	3 347 991	12 906 711	2.4	11.9	1 082 939	4 229 801	.8	4.8		
ALABAMA	64 929	255 345	.9	5.1	17 091	69 445	-.4	1.8		
ALASKA	11 743	35 867	8.6	420.6	1 457	5 395	1.6	5.3		
ARIZONA	55 363	208 422	4.4	21.4	24 754	57 093	32.9	37.1		
ARKANSAS	38 219	145 799	4.8	10.9	16 018	61 969	1.2	5.9		
CALIFORNIA	289 383	1 148 742	1.4	.6	63 853	262 650	-.5	3.5		
COLORADO	48 365	195 342	1.1	16.6	13 048	52 644	1.2	35.0		
CONNECTICUT	55 213	209 999	1.8	13.9	22 968	90 914	1.7	15.1		
DELAWARE	10 670	37 792	1.3	-16.5	3 026	12 095	1.0	1.9		
FLORIDA	143 383	610 320	-1.0	10.6	70 787	284 104	1.2	4.5		
GEORGIA	97 467	382 671	1.3	6.3	22 747	87 890	1.3	5.7		
HAWAII	8 667	34 927	.5	3.3	5 207	19 554	-2.5	-1.9		
IDAHO	22 326	79 285	1.1	-2.2	2 558	10 172	-.7	1.1		
ILLINOIS	126 563	575 242	1.0	43.4	42 335	168 480	.6	-.9		
INDIANA	80 733	330 498	-.7	2.4	19 340	75 894	-.6	-.6		
IOWA	52 744	198 632	1.0	6.8	15 327	59 756	.4	1.3		
KANSAS	36 613	148 122	1.4	17.5	11 706	45 632	.8	16.3		
KENTUCKY	50 592	201 010	.9	-	4 803	18 643	-.3	-.2		
LOUISIANA	92 952	268 785	17.5	39.8	21 446	75 146	12.2	33.1		
MAINE	22 556	88 166	1.2	21.2	7 388	29 376	-1.0	14.7		
MARYLAND	74 178	301 971	-.6	18.2	16 503	66 559	-.5	3.1		
MASSACHUSETTS	73 734	276 346	1.9	5.5	44 998	174 667	1.7	15.5		
MICHIGAN	149 970	587 755	4.0	21.8	29 127	124 067	-2.1	-.5		
MINNESOTA	89 310	344 389	1.4	17.9	21 260	85 134	.4	1.4		
MISSISSIPPI	36 717	148 095	2.4	7.9	8 644	34 084	-.6	-.7		
MISSOURI	55 298	205 018	2.2	4.9	20 166	81 986	-.7	1.9		
MONTANA	20 798	82 159	-.4	31.2	3 334	13 201	.2	10.4		
NEBRASKA	32 742	130 644	-.2	6.3	7 487	29 355	1.2	2.1		
NEVADA	18 358	73 195	-.8	5.6	5 130	20 017	5.3	31.8		
NEW HAMPSHIRE	13 338	61 581	-4.6	-1.2	8 156	33 531	-2.5	17.0		
NEW JERSEY	76 965	306 678	1.1	4.3	55 679	218 500	.4	3.5		
NEW MEXICO	25 261	108 272	-5.3	.9	4 313	14 983	6.4	1.8		
NEW YORK	107 439	398 678	-1.9	-3.0	110 352	435 707	-.6	6.0		
NORTH CAROLINA	100 469	407 505	.6	5.5	4 360	17 146	.3	3.2		
NORTH DAKOTA	16 169	57 325	2.0	13.0	3 137	12 553	-.1	2.8		
OHIO	156 020	625 223	-.2	4.7	46 071	183 767	.5	1.0		
OKLAHOMA	48 076	173 040	8.7	30.0	18 627	78 570	-.9	2.9		
OREGON	29 331	114 689	3.5	16.7	15 221	55 641	-11.0	-.5		
PENNSYLVANIA	161 497	627 954	1.5	9.9	61 351	239 751	-.1	1.8		
RHODE ISLAND	14 200	46 875	7.5	2.5	7 587	29 489	.4	2.5		
SOUTH CAROLINA	59 831	243 349	.9	9.9	7 820	29 833	.9	3.0		
SOUTH DAKOTA	16 641	71 902	2.4	34.9	2 667	10 599	-.1	3.4		
TENNESSEE	74 687	293 657	1.0	3.8	20 367	79 085	1.7	4.7		
TEXAS	233 635	686 799	18.8	35.9	95 139	355 241	2.5	4.9		
UTAH	30 508	99 490	9.8	15.7	3 201	13 036	-.5	2.5		
VERMONT	11 465	37 833	6.9	16.8	3 277	13 026	.3	20.9		
VIRGINIA	81 036	328 129	-.2	2.3	4 487	17 155	1.4	2.9		
WASHINGTON	87 708	358 297	1.1	22.3	25 538	101 154	.8	4.2		
WEST VIRGINIA	40 963	157 467	10.5	38.0	8 842	35 661	.4	3.1		
WISCONSIN	92 376	357 459	1.4	15.9	32 976	134 450	-.1	2.9		
WYOMING	10 770	39 971	1.1	-1.8	1 263	4 961	-.3	.2		
EXHIBIT: DISTRICT OF COLUMBIA ²	5 899	24 752	-1.2	4.3	2 148	9 582	-	1.9		

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Fourth Quarter of 1984 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	4th quarter 1984 (thousand dollars)	12-month periods			4th quarter 1984 (thousand dollars)	12-month periods			Year ended December 1984 (thousand dollars)	Percent change from--
		Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984		Year ended Dec. 1983	Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983
UNITED STATES, TOTAL ²	772 841	2 980 991	1.0	5.8	14 890 270	61 538 080	1.6	15.8		
ALABAMA	24 424	89 768	-.5	5.2	170 554	611 068	2.6	8.8		
ALASKA	3 702	14 142	5.2	42.5	270	1 212	-9.1	-24.1		
ARIZONA	9 996	31 919	15.6	32.8	144 160	576 101	7.1	20.5		
ARKANSAS	5 897	24 411	-2.2	-4.0	112 027	464 010	3.7	14.2		
CALIFORNIA	38 714	137 367	.5	.3	2 304 541	10 017 689	4.4	26.8		
COLORADO	6 861	24 823	.2	.3	247 357	828 343	4.3	19.5		
CONNECTICUT	8 861	33 381	3.5	14.2	43 009	264 806	-6.1	20.3		
DELAWARE	1 414	4 995	-2.9	-.9	101 538	354 899	3.3	9.8		
FLORIDA	102 551	427 971	1.6	25.1	(X)	(X)	(X)	(X)		
GEORGIA	27 068	109 438	1.4	4.9	433 431	1 624 967	3.6	16.9		
HAWAII	8 275	12 413	(NA)	(NA)	108 421	413 885	1.7	15.6		
IDAHO	2 240	8 672	16.1	7.4	62 275	242 998	2.3	6.1		
ILLINOIS	18 222	70 709	-.1	-2.4	595 162	2 790 926	-4.1	9.2		
INDIANA	11 368	40 003	-.3	13.6	273 677	1 270 950	-.1	22.0		
IOWA	3 937	13 305	-1.6	-20.9	195 146	817 127	2.1	8.6		
KANSAS	10 723	43 102	.3	14.5	133 829	591 341	1.5	4.8		
KENTUCKY	11 984	48 780	-.3	-.9	193 139	747 329	1.8	10.8		
LOUISIANA	19 054	63 739	9.1	16.0	133 164	472 886	12.3	111.9		
MAINE	8 148	31 413	-2.3	4.9	73 182	282 086	4.7	12.5		
MARYLAND	10 741	31 902	10.4	9.7	435 684	1 419 095	1.2	-6.5		
MASSACHUSETTS	22 603	84 056	1.2	.7	754 811	3 018 824	4.7	18.0		
MICHIGAN	21 073	92 711	-5.5	-10.3	517 021	2 976 331	-12.0	6.0		
MINNESOTA	13 256	52 858	-.6	-1.5	576 315	2 358 576	-.6	10.8		
MISSISSIPPI	7 471	32 895	-.6	-1.1	71 523	271 632	2.8	25.5		
MISSOURI	7 033	25 038	1.1	3.2	243 448	1 009 390	3.4	15.5		
MONTANA	3 466	14 415	-1.5	-3.6	43 206	177 247	2.0	12.3		
NEBRASKA	3 121	12 989	-4.2	-5.4	72 411	306 491	-.1	3.4		
NEVADA	3 740	13 155	1.2	3.5	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE	2 406	10 487	.2	40.6	2 146	26 094	6.8	455.5		
NEW JERSEY	18 887	59 901	1.0	1.2	431 208	1 838 492	2.8	17.5		
NEW MEXICO	4 197	14 711	1.2	-13.6	43 413	85 581	10.9	166.5		
NEW YORK	44 482	172 613	-1.3	6.3	2 554 762	10 278 510	3.0	16.6		
NORTH CAROLINA	30 249	121 095	1.6	3.5	542 071	1 921 025	3.7	15.9		
NORTH DAKOTA	1 543	6 089	-2.3	-5.8	10 732	78 536	-.9	80.4		
OHIO	16 072	70 445	-1.3	-.5	651 557	2 679 144	2.5	13.9		
OKLAHOMA	11 088	41 151	3.3	10.8	171 028	689 576	2.4	4.8		
OREGON	2 673	10 778	.3	.8	316 054	1 263 944	1.9	10.8		
PENNSYLVANIA	41 478	135 717	1.1	-12.8	534 522	2 544 968	-1.9	12.2		
RHODE ISLAND	3 043	7 567	11.2	-3.0	76 435	299 745	4.2	8.6		
SOUTH CAROLINA	24 797	100 778	1.2	5.4	254 999	853 468	4.2	11.8		
SOUTH DAKOTA	2 550	9 427	.2	6.2	(X)	(X)	(X)	(X)		
TENNESSEE	15 382	60 631	-.3	3.6	3 400	55 900	1.1	7.3		
TEXAS	70 307	287 974	-.3	3.4	(X)	(X)	(X)	(X)		
UTAH	3 757	16 680	-.9	29.9	108 428	413 696	2.4	12.7		
VERMONT	3 787	14 161	-.8	.7	35 266	139 653	3.0	15.1		
VIRGINIA	21 869	91 249	.4	15.4	517 284	1 849 345	3.6	12.1		
WASHINGTON	25 850	104 846	.1	-.	(X)	(X)	(X)	(X)		
WEST VIRGINIA	1 460	8 822	-.	29.1	107 417	427 314	2.0	18.3		
WISCONSIN	10 646	44 047	-1.4	1.8	490 247	2 182 880	-.2	19.0		
WYOMING	375	1 452	-1.1	-4.2	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA ²	1 870	7 255	-1.2	-4.0	93 183	392 937	2.2	10.9		

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 5. Collections of Selected State Taxes, Fourth Quarter of 1984 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' license				
	4th quarter 1984 (thousand dollars)	12-month periods				4th quarter 1984 (thousand dollars)	12-month periods			
		Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983		Year ended December 1984 (thousand dollars)	Percent change from--	Year ended Sept. 1984	Year ended Dec. 1983
UNITED STATES, TOTAL ²	3 459 942	16 416 066	1.2	16.9	1 596 210	7 180 409	2.4	9.3		
ALABAMA	35 380	223 480	9.8	74.5	12 491	37 661	-2.8	-7.5		
ALASKA	4 836	233 142	-26.6	-22.3	4 214	15 291	-8.1	-8.1		
ARIZONA	49 959	231 529	9.9	39.9	29 563	124 747	2.5	11.2		
ARKANSAS	16 867	116 921	.6	29.0	13 477	73 213	-1.5	.6		
CALIFORNIA	851 369	3 414 103	2.9	18.7	158 699	609 551	3.6	15.3		
COLORADO	16 567	97 754	8.0	70.2	16 596	72 067	3.5	16.8		
CONNECTICUT	102 605	438 343	2.2	16.2	26 881	95 111	6.1	10.5		
DELAWARE	8 302	62 405	2.9	140.0	7 895	33 036	2.5	12.3		
FLORIDA	97 059	403 832	3.5	12.1	54 429	334 455	-2.0	18.7		
GEORGIA	49 060	352 201	4.2	35.7	6 373	69 339	1.0	6.9		
HAWAII	6 058	42 998	16.1	67.2	1 475	8 501	-7.6	-14.5		
IDAHO	3 881	34 553	3.1	26.4	8 198	33 291	.3	8.2		
ILLINOIS	126 701	629 355	7.6	21.4	125 930	544 887	8.7	42.0		
INDIANA	117 115	173 667	440.8	433.7	8 354	116 038	1.2	.4		
IOWA	29 031	132 603	-.6	-.2	17 790	168 180	7.2	9.6		
KANSAS	41 043	156 456	10.0	23.2	16 152	78 302	1.7	5.9		
KENTUCKY	48 354	202 222	1.0	13.0	19 888	100 354	5.6	4.7		
LOUISIANA	58 232	261 010	-1.1	-15.4	11 242	56 967	-4.1	-15.3		
MAINE	10 285	53 132	-.5	24.9	10 133	46 515	2.2	13.3		
MARYLAND	52 489	232 289	9.5	49.4	4 267	98 600	.5	4.9		
MASSACHUSETTS	172 211	683 188	-15.5	-15.8	44 083	126 479	2.2	.3		
MICHIGAN	230 619	1 133 450	-12.1	-3.8	62 860	302 925	.4	5.2		
MINNESOTA	86 714	367 998	10.0	47.4	55 237	230 262	5.0	13.3		
MISSISSIPPI	26 507	158 423	13.5	126.3	14 651	50 820	-1.7	-3.9		
MISSOURI	33 062	170 718	2.4	431.1	36 420	149 750	7.3	18.3		
MONTANA	20 561	49 726	39.9	60.6	4 851	27 998	-.1	3.1		
NEBRASKA	14 202	59 089	-	-3.0	9 452	53 424	1.8	9.5		
NEVADA	(X)	(X)	(X)	(X)	9 369	43 124	.1	26.5		
NEW HAMPSHIRE	22 238	101 939	1.1	26.3	11 026	38 648	4.7	11.3		
NEW JERSEY	212 561	900 952	4.0	27.1	57 861	240 651	-.3	-17.5		
NEW MEXICO	11 546	57 278	20.9	42.1	13 792	43 487	2.7	-3.5		
NEW YORK	363 324	1 739 848	1.7	12.6	129 000	516 666	.4	18.5		
NORTH CAROLINA	81 394	400 130	2.6	30.5	37 272	208 690	.4	12.5		
NORTH DAKOTA	24 137	73 607	26.9	205.7	5 449	37 680	10.8	24.7		
OHIO	3 194	543 120	3.7	40.5	64 191	321 192	.1	4.2		
OKLAHOMA	9 606	96 516	.7	-1.5	41 165	184 577	-2.9	-4.2		
OREGON	30 513	147 245	3.4	19.2	39 333	150 585	4.6	25.6		
PENNSYLVANIA	173 189	881 101	.4	5.3	94 992	410 532	.5	-13.8		
RHODE ISLAND	12 985	63 514	-.2	34.3	6 433	24 281	.9	7.6		
SOUTH CAROLINA	35 101	178 569	8.1	427.8	8 471	49 726	1.3	8.8		
SOUTH DAKOTA	3 342	14 567	-11.3	438.6	4 383	36 932	10.0	129.6		
TENNESSEE	47 676	241 335	1.1	23.1	22 673	146 532	.5	15.7		
TEXAS	(X)	(X)	(X)	(X)	122 181	444 402	8.5	24.9		
UTAH	5 481	43 311	-3.2	20.4	6 306	34 357	2.8	10.8		
VERMONT	7 074	30 278	13.4	45.5	6 910	28 140	3.5	-6.8		
VIRGINIA	59 427	265 360	5.3	30.4	43 419	199 132	1.7	16.1		
WASHINGTON	(X)	(X)	(X)	(X)	34 650	125 156	-3.9	-14.1		
WEST VIRGINIA	19 259	98 408	2.2	34.9	14 822	52 647	3.3	6.3		
WISCONSIN	38 498	424 401	2.1	24.3	32 051	140 622	2.0	-.5		
WYOMING	(X)	(X)	(X)	(X)	8 860	32 884	1.1	-1.8		
EXHIBIT: DISTRICT OF COLUMBIA ²	22 277	98 425	3.8	25.3	3 520	20 863	12.9	14.1		

- Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²Totals exclude data for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the 5 dependent transportation districts.⁴Reflects change in collection cycle.

APPENDIX

Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Alcohol beverage sales tax. Tax rates increased effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Bank excise tax was repealed effective January 1, 1984.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon effective July 1, 1983.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective November 1, 1983.

COLORADO

General sales and gross receipts tax. Tax rate increased from 3 to 3.5 percent effective May 1, 1983.

Tobacco product sales tax. Tax rate increased effective November 1, 1983.

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

CONNECTICUT

General sales and gross receipts tax. Tax rate on business services increased from 3.5 to 7.5 percent effective August 1, 1983.

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

FLORIDA

Alcoholic beverage sales tax. Rate increases became effective September 1, 1983.

Motor vehicle and operators' license tax. Fees increased effective May 1, 1983.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

Corporation net income tax. Tax credits were allowed for the 1982 tax liability.

IDAHO

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective March 3, 1983, and to 4.5 percent effective June 1, 1983.

Corporation net income tax. Tax credits were applied to the 1983 liability.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate increased from 7.5 to 11 cents per gallon effective August 1, 1983.

Individual income tax. Tax rates were increased applicable to 1983 tax year.

INDIANA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 11.1 cents per gallon.

Individual income tax. Tax rates increased applicable to 1983 tax year.

KANSAS

Motor fuel sales tax. Tax rate increased from 8 to 10 cents per gallon effective July 1, 1983, and to 11 cents effective January 1, 1984.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 10 cents per gallon.

LOUISIANA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Tobacco product sales tax. Tax rate increased effective August 1, 1984.

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Motor fuel sales tax. Tax rate increased from 9 to 14 cents per gallon effective April 1, 1983.

Corporation net income tax. Tax rates increased applicable to 1983 tax year.

MARYLAND

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 11 cents per gallon.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 11 to 13 cents per gallon effective January 1, 1983.

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective January 1, 1983.

Individual income tax. Surcharge increased applicable January 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 8 cents per gallon.

Individual income tax. Tax rates increased applicable to the 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.125 to 4.125 percent effective January 1, 1983.

MONTANA

Motor fuel sales tax. Tax rate increased from 9 to 15 cents per gallon effective July 1, 1983.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.5 to 4 percent effective July 1, 1983. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 15.2 cents per gallon.

NEVADA

Tobacco product sales tax. Tax rate increases became effective July 1, 1983.

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1983.

NEW HAMPSHIRE

Alcoholic beverage sales tax. Tax rate increased effective June 22, 1983.

Corporation net income tax. Surtax was imposed effective June 30, 1983.

NEW JERSEY

Individual income tax. Tax rates increased applicable to the 1983 tax year

NEW MEXICO

General sales and gross receipts tax. Tax rate increased from 3.5 to 3.75 percent effective July 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 11 cents per gallon.

Individual income tax. Tax rate decreased and credits were allowed for the 1981 tax year and tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

NEW YORK

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of December 31, 1984, was 12 cents per gallon.

Individual income tax. Tax rates and surtax were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased effective July 1, 1983.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 2 to 3 percent effective February 15, 1984.

Motor fuel sales tax. Tax rate increased from 6.5 to 9 cents per gallon effective April 16, 1984.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Flat rate was increased applicable to the 1983 tax year.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 13 cents per gallon.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 13 cents per gallon.

SOUTH DAKOTA

General sales and gross receipts tax. Tax rate on contractors increased from 1 to 2 percent effective May 1, 1984.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 13 cents per gallon.

Corporation net income tax. Amount shown is the bank and financial institution tax. Banks and financial institutions became subject to the net sales tax effective March 4, 1983.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984.

TEXAS

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Motor vehicle and operators' license fees increased effective January 1, 1984.

UTAH

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective July 1, 1983; and to 4.625 percent effective October 1, 1983.

Alcoholic beverage sales tax. Tax rate increases became effective July 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

VERMONT

Tobacco product sales tax. Tax rate increased applicable to the 1984 tax year.

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WASHINGTON

Motor fuel sales tax. Tax rate in-

creased from 12 to 16 cents per gallon effective July 1, 1983.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

Corporation net income tax. Tax rate increased and surtax imposed effective January 1, 1983.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of December 31, 1984, was 16 cents per gallon.

Individual income tax. Surtax was imposed applicable to the 1983 tax year.